



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



REPLY TO THE ATTENTION OF:

IN THE MATTER OF:)
AMERICAN CHEMICAL SERVICE SITE)
GRIFFITH, INDIANA)
Proceeding under Section 122(g)(4))
of the Comprehensive, Environmental)
Response, Compensation, and)
Liability Act of 1980, as amended,)
42 U.S.C. 9622(g)(4))
U.S. EPA DOCKET NO.
V-W-94-C-255
Administrative Order
on Consent
De Minimis Settlement

DECLARATION OF WILLIAM E. MUNO

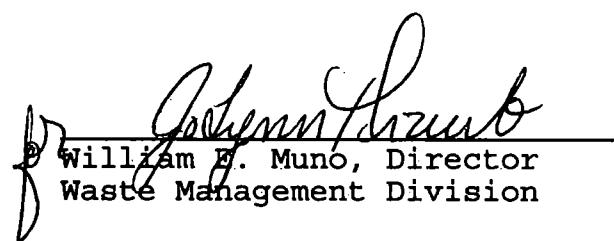
The authority vested in the President of the United States by Section 122(g) of the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. §9622(g), to enter into *de minimis* settlements was delegated to the Administrator of the United States Environmental Protection Agency ("U.S. EPA") on January 23, 1987, and further delegated to the Regional Administrator by EPA Delegation 14-14-E, February 26, 1987. The Regional Administrator redelegated authority under Section 122(g) to the Director, Waste Management Division, pursuant to U.S. EPA Region 5 Delegation 14-14-E.

The Director, Waste Management Division, consented and executed the proposed *de minimis* administrative order on consent for the matter captioned above on September 27, 1994. Pursuant to section 122(i) of CERCLA, notice of the settlement proposal appeared in the Federal Register on October 3, 1994, 59 Fed. Reg. 50232. The 30 day public notice and comment period following publication closed on November 2, 1994. As required by Section 122(g)(4) of CERCLA, 42 U.S.C. § 9622(g)(4), for facilities where response costs exceed \$500,000, the administrative order on consent was approved by the Attorney General's designee, Lois J. Schiffer, on December 20, 1994.

In the matter of: American Chemical Service Site, Docket
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Section 122(i)(3) of CERCLA provides that "the head of the department or agency shall consider any comments filed. . . and may withdraw or withhold consent to the proposed settlement if such comments disclose facts or considerations which indicate the proposed settlement is inappropriate, improper, or inadequate." 42 U.S.C. §9622(i)(3). U.S. EPA prepared a detailed response to these comments in a responsiveness summary. U.S. EPA finds that the comments do not disclose facts or considerations which indicate that the proposed settlement was inappropriate, improper, or inadequate, or that U.S. EPA should modify or withdraw from the Consent Order.

12/21/94
Date



William E. Muno, Director
Waste Management Division

AMERICAN CHEMICAL SERVICE, INC. SUPERFUND SITE
GRIFFITH, INDIANA
DE MINIMIS ADMINISTRATIVE ORDER ON CONSENT
DOCKET NO. V-W-94-C-255

RESPONSIVENESS SUMMARY

Section 122(i) of the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. Section 9622(i), as amended ("CERCLA"), requires that U.S. EPA: (1) publish notice of a proposed de minimis administrative order on consent (AOC) in the Federal Register; (2) provide an opportunity for persons who are not parties to the proposed settlement to file written comments relating to the proposed settlement during the public comment period; and (3) consider any comments filed under Section 122(i)(2) of CERCLA in determining whether or not to consent to the proposed settlement and may withdraw or withhold consent to the proposed settlement if such comments disclose facts or considerations which indicate the proposed settlement is inappropriate, improper, or inadequate. Two comments were received from non-settling parties during the comment period. An additional comment was received from a settling party. Finally, one comment was received from a non-settling party after the close of the comment period. The following is a summary of those comments and U.S. EPA's response to those comments. Attached to this summary is the administrative record index to the settlement.

1. Comment

One de minimis commenter objected to the proposed settlement unless the settlement is amended to include the commenter as a settling de minimis party.

U.S. EPA Response

EPA received inquiries from 39 de minimis parties in addition to the commenter, each of whom asked to join the settlement. Various reasons were given by the parties. Pursuant to paragraphs 28 and 40 of the AOC, EPA will allow the commenter, as well as the additional 39 parties, to enter into the settlement. The total value of settlement with these parties is \$1,084,694.75.

2. Comment

A commenter representing "larger potentially responsible parties" at the Site did not object to the settlement, but "was concerned about the availability of these [settlement] funds to private entities which may proceed with the remedial design/remedial action for the Site." The committee represented by the commenter includes the majority of respondents to the administrative order issued by EPA for the remedial design and remedial action necessary at the Site. The commenter alleges these funds must be used to offset response costs at the Site pursuant to Section 122(g)(5) of CERCLA.

The commenter supplemented its initial comment by stating that de minimis money should be available to reduce non-settlers' liability for the Site and that if the money is not available, the settlement is not a valid exercise of U.S. EPA's statutory authority. The comment also implies that money should be made available to nonsettling parties as work progresses in performing response actions required at the Site. The request was made expressly in correspondence dated November 7, 1994, from the commenter related to an administrative order issued by EPA on September 30, 1994, to various parties at the Site. The commenter cites to United States v. Rohm & Haas Company, et al., 721 F.Supp. 666 (D.C.N.J. 1989) in support of its position.

U.S. EPA Response

Section 122(g)(5) of CERCLA states that a de minimis settlement "does not discharge any of the other [nonsettling] potentially responsible parties unless its terms so provide, but it reduces the potential liability of the others by the amount of the settlement." Section 107(a) of CERCLA sets forth the liability of others to include, among other things, "all costs of removal or remedial action incurred by the United States Government...not inconsistent with the national contingency plan." 42 U.S.C. Section 9607(a)(4)(A). Costs of removal or remedial action include both direct and indirect costs. United States v. R.W. Meyer, Inc., 889 F.2d 1497, 1504 (1989). In addition, "EPA's oversight of cleanups conducted by liable parties fits squarely within the terms of CERCLA § 107(a) and § 101(23)." United States v. Ralph L. Love, et al., Civil Action No. H-91-830 (S.D. Texas 1994).

EPA will apply the de minimis funds to outstanding past costs and future costs of the United States at the Site. Consistent with paragraph 29 of the AOC, EPA intends to establish a CERCLA special account for the ACS Site into which money received by this settlement in amounts in excess of past costs will be placed. EPA intends to apply funds in this special account to oversee costs and future costs that EPA incurs with respect to

the Site. Application of the funds in this manner will reduce the potential liability of nonsettling parties.

The funds in this special account may need to be used to complete the work identified in the September 30, 1992, ROD and the Administrative Order for Remedial Design and Remedial Action, Docket No. V-W-95-C-260, dated September 30, 1994, if the Order recipients fail to implement the work required in the ROD and the Order. EPA issued the Order for Remedial Design and Remedial Action to certain non-settlers and these Order recipients did provide notice of intent to comply on November 7, 1994. Despite the statement of intent to comply, the non-settlor Order recipients have not entered into binding agreement with the United States and may elect not to comply with the Order at some later date. U.S. EPA will apply the de minimis funds to complete work identified in the Order in the event that the Order recipients do not comply with the Order. Early disbursement of funds will leave the United States at risk of not having funds to perform necessary response activities in the event that the private parties fail to satisfactorily complete work at the Site. In addition to the possibility of private parties failing to complete work required by the Order for Remedial Design and Remedial Action, there is the possibility of either remedy failure or a five year review concluding that more remediation is needed. Early disbursement of funds will not account for these additional risks to the United States. In the event that EPA future response costs exceed the amount of de minimis proceeds, the United States will pursue the non-settlers for the outstanding amount.

EPA initially attempted to enter into a settlement where settlement proceeds would go directly to private parties who proceeded with the remedial design and remedial action at the Site. On April 15, 1993, EPA issued special notice letters to potentially responsible parties (PRPs) at the Site. These letters initiated a 120 day moratorium on commencement of work at the Site. During this 120 day period, EPA conducted extensive negotiations with the PRPs in an effort to reach a settlement. The parties, however, were unable to reach agreement.

EPA began efforts to formulate the present de minimis settlement after attempts to reach a settlement with all parties were unsuccessful. An effort was made from the beginning of the de minimis process to receive input from the major PRPs at the Site as well as the de minimis parties. The proposed settlement includes premiums collected from the de minimis parties. These premiums are, by accounting for the risks at the Site, payments in excess of the predicted fair share of each party.

EPA will consider whether it is appropriate to reimburse nonsettling parties who satisfactorily comply with the Order with any funds, or whether the liability of these parties has

otherwise been reduced by the amount of the settlement. EPA continues to believe that an RD/RA consent decree is the most straightforward and equitable method for insuring that the work needed at the Site will be performed and that those who legally bind themselves to perform that work will receive the benefits of the de minimis settlement.

Neither CERCLA, the Rohm & Haas decision, nor other caselaw supports the position that settlement funds should be made available to parties who are not bound by judgment or agreement with EPA. The Court in Rohm & Haas approved entry of a de minimis consent decree, despite claims of a non-settlor that the payment allocation in the consent decree is unfair. The Court held that "nonsettling PRPs will only receive a credit in the amount of the settlement," Rohm & Haas at 679. Nowhere does the Court suggest, as is implied in the comment, that funds from the settlement should be prospectively turned over to nonsettling parties. In fact, the Court went on to hold that the credit reduction of potential liability must be calculated after "final resolution of liability issues as to each of the non-settling defendants and a determination of the amount of response costs, not inconsistent with the national contingency plan, for which liable non-settlers will be held responsible." Id. at 700.

The Rohm & Haas court points out that liability against the de minimis parties has not been determined and any contribution by these parties may be a windfall to the non-settlers by ultimately reducing their liability. Rohm & Haas at 701.

Allowing early access to settlement money by a subgroup of non-settlers may create potential additional windfalls to nonsettling parties, particularly if Order recipients elect to not comply with the Order at a later date. Furthermore, distribution of funds as remedial work progresses under an Agency order could provide parties with an incentive not to enter into early settlements to perform required response actions. Finally, if settlement proceeds are distributed before the final response costs are known, certain parties may receive a windfall in a manner which is not equitable to other parties with liability at the Site.

3. Comment

One comment was received from the "ACS Ad Hoc de minimis group." This group represents approximately 190 de minimis PRPs. The comment provides a detailed review of the terms of the settlement and urges that the settlement should be made effective.

U.S. EPA Response

EPA concurs with the conclusions in this comment.

4. Late Comment

One of the largest generators at the Site submitted a comment after the close of the comment period requesting that the settlement should not be made effective because it is the commenter's belief that parties who sent chlorinated solvents and/or PCBs to the Site should pay a substantially higher dollar amount than other parties because these contaminants present a significant risk and are the underlying basis for portions of the remedy.

U.S. EPA Response

The commenter was a participant in the RD/RA group which was in constant contact with EPA prior to and during the development of the de minimis settlement. The comment arrived on November 3, 1994, the day after the close of the comment period and is therefore not timely. It is EPA's position that this commenter has waived any rights it may have had to object to the settlement. EPA, in providing this response, does not waive its position that the commenter is not entitled to contest the settlement. Nevertheless, even if the comment were submitted during the comment period, the comment does not disclose facts or considerations which indicate the proposed settlement should not be approved.

The companies eligible for the de minimis settlement sent a variety of chemicals to the American Chemical Services (ACS) site for treatment and/or disposal. These chemicals may have included chlorinated solvents and PCBs. The potential for toxic or other hazardous effects of the contaminants at the Site is based on both the concentration of the chemicals at the Site and the toxicity of each chemical contaminant.

A concentration-toxicity screen approach may be used to evaluate de minimis status, where a risk factor can be generated for each company by multiplying the volume of the contaminant material sent to the ACS Site by the toxicity of the material. Given that the volume of the contaminant material sent to the Site by each de minimis party is at most 0.8% of the total volume sent to the Site, and in most instances substantially less, the average toxicity of all hazardous substances sent by a de minimis party would have to be at least an order of magnitude greater than the average toxicity of all contaminated material sent to the Site to be of concern. The toxicity of a number of the chemicals of concern found at the Site are as great as or exceed the toxicity of PCBs or chlorinated solvents and would require the same level of cleanup. Also, a review of the hazardous substances sent to the Site by parties not eligible for the settlement indicates that PCBs and/or chlorinated solvents were among the hazardous substances sent to the Site by major parties. The commenter did

not provide any specific data to call into question (1) EPA's determination that the toxic or other hazardous effects of the hazardous substances contributed to the Site by each Respondent are minimal in comparison to other hazardous substances sent to the Site or that (2) those substances provide the basis for performing any specific portion of the remedy at the Site.

The commenter does not specifically allege that parties should not be eligible for a de minimis settlement, but that parties who sent chlorinated solvents and PCBs should pay a higher dollar amount. As summarized in the above response, EPA disagrees with this assertion. It is also noted that the comment submitted conflicts with the commenter's previous actions. The commenter previously participated in an allocation scheme adopted by potentially responsible parties (PRPs) at the Site during the site remedial investigation and feasibility study. This allocation included parties who sent chlorinated solvents and PCBs without assigning a higher percentage of costs to these parties. It is also EPA's understanding from the written comments from the counsel of the commenter on October 20, 1993, and November 18, 1993, a June 25, 1993, letter from the commenter to members of its allocation committee, and written comments from the ACS RD/RA group on March 25, 1994, that the de minimis allocation the committee would have adopted in the event of a global RD/RA settlement would not have included a higher percentage of costs to parties who sent chlorinated solvents and PCBs to the Site.

U.S. EPA ADMINISTRATIVE RECORD INDEX

AMERICAN CHEMICAL SERVICE DE MINIMIS SETTLEMENT
Griffith, Indiana

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108.	3/28/94	Ben L. Pfefferle, III Thompson, Hine & Flory	Lisa Comer	Ltr. re: ACS De Minimis Settlement	6
109.	3/29/94	Bruce Goodman	Steven Siegel	Ltr. re: ACS "Superfund" Site; Griffith, IN	2

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111.	4/6/94	Ben L. Pfefferle, III	Lisa Comer	Ltr. re: ACS De Minimis Settlement	3
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113.	4/18/94	Bruce Goodman	Steven Siegel	Ltr. re: ACS - "Post - 1980 Generators"	2
114.	4/22/94	Ben L. Pfefferle, III	Mr. Steven Siegel	Ltr. re: American Chemical Services Site	5
115.	4/26/94	Todd Palmer	Steven Siegel	Ltr. re: American Chemical Services Site	5
116.	5/20/94	Steven Siegel	Lori Ann Prokes	Ltr. re: Settlement	23
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118.	5/27/94	Steven Siegel	Ben Pfefferle, III	Ltr. re: Settlement	1
119.	6/6/94	Steven Siegel	Barbara Magel	Ltr. re: Settlement	1
120.	6/94	Roy F. Weston, Inc. Dames & Moore	EPA	Bklt.-Technical Memorandum Analysis of Extent of Contamination & ROD Selected Remedy ACS Site	27
121.	6/13/94	Tim Pohle	Steven Siegel	Ltr. re: Settlement	10
122.	7/14/94	ACS RD/RA Committee	EPA	Petition to Amend the ACS site ROD	
123.	6/17/94	Steven Siegel	Tim Pohle	Ltr. Responding to 6/13 letter	1
124.	7/26/94	Roberta Sassielli	Steven Siegel	Ltr. re: Settlement %	3
125.	6/93-94	Many	EPA	Numerous volumetric challenges, ability to pay challenges, phone records and correspondence and EPA responses.	
126.	12/94	DOJ	EPA	Approval	
127.	1955-1972	ACS	ACS	ACS transfer log book	
128.	1972-1979	ACS	ACS	ACS Account receivable records	
129.	1980-1990	Many	Govt./Public	RCRA manifests	
130.	1987	Clean Sites	EPA & PRPs	Transactional database	
131.	1994	Dun & Bradstreet	EPA	Financial reports	
132.	1994	IDEM	EPA	Accounting reports	51
133.	1994	EPA	Public	Accounting reports	

"Documents submitted as Confidential"

134. 3/15/94

Roberta Sassielli
Gardner, Carton & Douglas

Steven Siegel

Ltr. re: American Chemical Services Site

3

AMERICAN CHEMICAL SERVICES
DE MINIMIS SETTLEMENT

December 12, 1994

	COMPANY NAME	RI/FS DISCOUNT	DATABASE AMOUNT	PAYMENT DUE
1.	Abitibi-Price Corporation			1,880.68
2.	1st Avenue Plymouth Chrysler			500.00
3.	20th Century Fiberglass, Inc.			645.45
4.	A.J. Daw Printing Ink Co.			67,935.87
5.	AK Industries, Inc.			2,151.50
6.	A.L. Laboratories			6,641.06
7.	ANR Pipeline Company			500.00
8.	A.W. Dennhardt Co.			*500.00
9.	A.O. Smith Corporation			1,324.00
10.	Able Ornamental Iron, Inc.			500.00
11.	Abra Car Painting			500.00
12.	Acco International, Inc.			657.49
13.	Accra Pack			20,309.84
14.	Ace Hardware Corp.-Paint Div.			37,944.60
15.	Acra Electric			500.00
16.	Acme Iron & Steel Co.			500.00
17.	Accurate Coatings & Dispersions			23,460.35
18.	Accurate Partitions Corp.			7,616.00
19.	Accurate Silk aka Soodik Prtg			645.45
20.	Accutronics, Inc.			500.00
21.	Adamson Motors, Inc.			500.00
22.	Adloyd Products, Inc.			860.60
23.	Adtech Lithographics			500.00
24.	Advanced Auto Body, Inc.			500.00
25.	Aigner Company			500.00
26.	Akzo Resins and Vehicles, AKA SR Premier Inc.			2,201.15
27.	Al West Paint Company			500.00
28.	Alberto Culver Company			16,188.89

29.	Alcan Powders & Chemical (Aluminum)			84,222.26
30.	Alcoa			5,738.33
31.	Alcolac, Inc.			*7,676.18
32.	Alexander Dodds Co.			500.00
33.	Allied Film & Video Lab..			500.00
34.	Allied Signal Inc.	2,706.48	109,512.37	106,805.89
35.	Allied Tube & Conduit Corp.			95,442.25
36.	Allsteel, Inc.			18,576.60
37.	Alltech Associates, Inc.			1,191.60
38.	Alumax Mill Products, Inc.	9,923.76	135,449.57	125,525.81
39.	Amco Engineering Company			833.52
40.	Amerace Corp.			500.00
41.	American Can Company	9,923.76	392,877.49	382,953.73
42.	American Clybourn Finishing Co.			500.00
43.	American Cyanamid Company			115,449.67
44.	American Decal & Mfg. Co.			270,580.34
45.	American Louver Company			3,347.61
46.	American Motors Corporation			45,453.78
47.	American Nameplate			7,331.64
48.	American Roller Company	1,288.80	6,211.51	4,922.71
49.	American Seating Company			2,398.24
50.	American Steel Container			500.00
51.	Amersham Corporation aka Amersham/Searle			22,423.72
52.	Ames Metal Products Co.			42,841.70
53.	Ames Supply Company			500.00
54.	Ameter Lamb Electric			500.00
55.	Amity Leather Products Co.			500.00
56.	Amos Molded Products			30,867.97
57.	Anaconda Wire & Cable	644.40	1,331.90	687.50
58.	Anderson Bros. Ford Inc.			500.00
59.	Anderson Development Company			3,159.54

60.	Andrew Corporation			9,221.35
61.	Apco Metal Finishing, Inc.			511.54
62.	Apex Plastic Finishing Co.			500.00
63.	Appleton Manufacturing			500.00
64.	Appleton Mills			627.70
65.	Appleton Papers			6,139.44
66.	Arlington Plating Company			*511.54
67.	Armco, Inc.			1,504.54
68.	Armoloy of Illinois, Inc. (Amolen)			500.00
69.	Armour Pharmaceutical Company			5,655.88
70.	Armstrong World Industries, Inc.			962.91
71.	Arrow Plastic Manufacturing			6,544.77
72.	Arrow Pneumatics, Inc.			500.00
73.	Ashland Petroleum Company	1,288.80	63,641.45	62,352.65
74.	Astec Ind. (Telsmith, Inc.)			500.00
75.	Astroblast Inc.			500.00
76.	Atlas Electric Devices Co.			1,066.35
77.	AutoBody Dynamics			500.00
78.	Auto Body Specialist, Inc.			500.00
79.	Auto Clinic, Inc.			500.00
80.	Auto Magic Paint & Body Ctr.			500.00
81.	Auto Painting & Collision			500.00
82.	Autopro Collision Clinic			500.00
83.	Automotive Dynamics			500.00
84.	Automotive Finishes, Inc.			2,366.65
85.	AutoStyle Plastics, Inc.			13,901.99
86.	Austenal Dental, Inc.			500.00
87.	Avery Dennison Corp.,G.J. Aigner Co. sub. of Avery Dennison			56,975.57
88.	Avery Dennison Corp.,Thermark Group sub. of Avery Dennison			408,399.11
89.	Avery Dennison Corp-Avery Aigner Co. sub. of Avery Dennison			500.00

90.	Avery Dennison Corp-Sobar Coating Div. of Avery			1,635.44
91.	AYR Cabinet			500.00
92.	B-B Paint Corporation			8,506.69
93.	BASF/Inmont Corp; BASF/Interchemical BASF/Wyandotte;			71,294.32
94.	BF Goodrich/Aerospace			732.71
95.	B.T.C. Cabinets			500.00
96.	Bagcraft Corporation of America	1,990.48	116,636.00	114,645.52
97.	Ball Metal Decorating & Ser. Division			8,316.37
98.	Bally Diemasters			500.00
99.	Bally Electronics Corp.			662.00
100.	Bally Gaming Division			500.00
101.	Barber-Colman Company			601.82
102.	Barrett Varnish Company			40,020.87
103.	Barsanti Woodwork Corp.			500.00
104.	Baxter Pharmaseal			4,813.04
105.	Beach Products, Inc.			768.82
106.	Beardsley & Piper Div. of Pettibone Corp.			500.00
107.	Belden Mfg. Co.			101,632.69
108.	Bellman-Melcor, Inc.			797.41
109.	Bema Film Systems, Inc.			5,849.97
110.	Bemis Manufacturing Company			3,761.36
111.	Bennett Auto Rebuilders			500.00
112.	Bennett Industries, Inc.	1,288.80	65,398.01	64,109.21
113.	Berol USA			500.00
114.	Best Paint & Body			500.00
115.	Better Way Products			1,141.95
116.	Bimba Manufacturing Co.			1,745.27
117.	Bion Enterprises, Ltd.			500.00
118.	Bissell, Inc.			2,101.85
119.	Blodgett Memorial Medical Center			1,390.20
120.	Blue M Electric			*1,481.98

121.	Bob's Auto Body			*500.00
122.	Bob's Autocraft			500.00
123.	Bob Beard Ford			500.00
124.	Bob's Body & Paint			500.00
125.	Bock Industries			500.00
126.	Bock Products			1,492.51
127.	Body Shop, The (North St. Paul)			500.00
128.	Bomarko, Inc.			18,341.89
129.	Bond Supply Company			500.00
130.	Borden, Inc.	9,472.68	177,180.36	167,707.68
131.	Borg Instruments, Inc.			500.00
132.	Bowers Printing Ink			****
133.	Brad Foote Gear Works			1,333.03
134.	Bradford-White Corporation			6,850.19
135.	Bradley Corp.			500.00
136.	Bradley Printing Co.			2,787.92
137.	Breman Motor Corp.			*2,747.30
138.	Bruner Corporation			546.15
139.	Brunswick-Balke Collendere			190,866.44
140.	Bu-Mac Industries, Inc.			1,125.40
141.	Budd Company, The			65,248.68
142.	Burke E. Porter Machinery			500.00
143.	Burr Oak Tool & Gauge Co., Inc.			500.00
144.	Burwood Products Co.			6,319.08
145.	Butterworth Hospital			500.00
146.	By-Products Management, Inc.			500.00
147.	CAA, Inc. dba Maaco-Tinley Park			500.00
148.	C.A. Lawton			500.00
149.	C.E. Lippert Furniture			500.00
150.	C & F Stamping			12,302.66
151.	C & K Fiberglass Plastics			1,292.40
152.	C M Associates			500.00

153.	Calumet Tank and Equipment Company			500.00
154.	Camcraft, Inc.			2,499.05
155.	Cameron Group			1,175.05
156.	Cannon-Muskegon Corporation			2,631.45
157.	Campbell Soup Company			118,230.45
158.	Capitol Products Corporation			860.60
159.	Card-O-Link Company			500.00
160.	Cargill, Incorporated			130,584.26
161.	Carrera Designs, Inc. (Bristol)			595.80
162.	Carrera Design, Inc. (Elkhart)			1,642.96
163.	Casper Tin Plate			10,054.87
164.	Caswell's Auto Body			500.00
165.	Ceco Corporation			**161,338.11
166.	Celanese Polymer Spec.			11,885.90
167.	Celco Industries			6,314.57
168.	Central Can Company	9,923.76	170,367.03	160,443.27
169.	Central Decal Co., Inc.			678.55
170.	Central Wax Paper Company	2,160.33	10,501.34	8,341.01
171.	Century Mfg. Company			500.00
172.	Challenge Machinery Co.			500.00
173.	Champion International Corp.	546.15	546.15	0
174.	Champion Kar Components, Ltd.			500.00
175.	Charlie's Dodge, Inc.			500.00
176.	Charmin Paper Products-The Procter & Gamble Paper Product			1,805.45
177.	Chemcentral Corporation			39,444.03
178.	Chemcraft, Inc.			4,538.61
179.	Chempex	1,288.80	1,076,083.88	1,074,795.08
180.	Cherry-Burrell Corporation			695.10
181.	Chicago Adhesive Products Co.			12,287.23
182.	Chicago Allis Mfg. Co.			21,275.00
183.	Chicago Display Company			6,930.38

184.	Chicago Finished Metals	2,706.48	14,864.59	12,158.11
185.	Chicago Loop, Inc.			190,569.67
186.	Chicago Rotoprint/Krueger Ringier, Inc.			57,580.40
187.	Chicago Tribune Company			145,035.02
188.	Citizen Publishing Company			500.00
189.	City of Platteville			*500.00
190.	Ciba-Geigy Corporation			1,075.75
191.	Circuit Systems, Inc.			11,571.45
192.	Classic Auto Body			500.00
193.	Classic Chevrolet, Inc.			500.00
194.	Classic Coach			500.00
195.	Classic Manufacturing, Inc.			500.00
196.	Clements Chevrolet-Cad. Co.			500.00
197.	Clorox Company, The			500.00
198.	Clybourn Metal Finishing Co.			1,430.82
199.	CNC Products, Inc.			500.00
200.	Coatings & Chemical Corp.			7,706.27
201.	Coca-Cola Co. Foods Division	1,933.20	10,143.64	8,210.44
202.	College Blvd. Body Shop			500.00
203.	Collision Care of Gwinnett			500.00
204.	Colonial Bag Corporation			500.00
205.	Colonial Rebuilder Auto, Inc.			556.68
206.	Color Tile, Inc.dba Color Tile Supermarket			6,770.45
207.	Conolite, Inc.			41,374.96
208.	Converters Ink(Zeneca Specialty)			14,804.71
209.	Condecor, Inc.			595.80
210.	Consolidated Stamp			500.00
211.	Consumer Paint Factory, Inc.			28,035.67
212.	Container Corp./Jefferson Smurfit Corp.			473,010.17
213.	Continental Volkswagen, Inc			500.00
214.	Contour Technologies Div.-Boler			6,642.56
215.	Control Masters, Inc.			500.00

216.	Con-Way Central Express, Inc.			500.00
217.	Cook Ind. Coatings			1,655.00
218.	Copy Center, Inc. The			500.00
219.	Correct Maintenance Corp.			23,356.54
220.	Crane Packing Co.nka John Crane	124,821.10	2,706.48	122,114.62
221.	Crankshaft Machine (Avis Industrial Corp)			*500.00
222.	Cruver Manufacturing Company			1,365.37
223.	Cryovac Division			211,916.89
224.	Crystal Collision Center			500.00
225.	CTS Plastics Division			2,399.75
226.	Cudner & O'Connor Company			65,423.00
227.	Custom 77 Auto Rebuilders			500.00
228.	Custom Truck Body & Equip.			500.00
229.	Cutler			500.00
230.	D-B Body Shop			500.00
231.	D-F Incorporated fka D-F Corp.			500.00
232.	DG Trim Products Div. of Indian Head Industries, Inc.			1,462.42
233.	D & W Mfg. Co., Inc.			1,650.48
234.	Da-Lite Screen Company, Inc.			752.27
235.	Dahlstrom Display, Inc.			500.00
236.	Daleiden's			500.00
237.	Dan's Body Shop Inc.			500.00
238.	Dart Container Corp. of Michigan			500.00
239.	Daubert Chemical Company	1,288.80	11,735.07	10,446.27
240.	Dave Giest Body Shop			500.00
241.	Davidsmeyer Bus Service, Inc			500.00
242.	Dave White Chevrolet Inc.			500.00
243.	Dearborn Lithograph, Inc.			1,207.77
244.	Decc Company			500.00
245.	Defense Reutilization & Marketing Service			***500.00
246.	Defiance-Vaungarde			4,513.63

247.	Delco Electronics Corp.			186,920.02
248.	Delta Star Electric, Inc.			500.00
249.	Desert Chrysler-Plymouth, Inc.			500.00
250.	Dewys Manufacturing			500.00
251.	Dexter Lock			500.00
252.	Diamond-Star Motors Corporation			2,407.27
253.	Dietzgen Eugene Corp.			1,096.81
254.	Diosynth, Inc.			28,435.88
255.	Dixline Casket Hardware Co.			44,764.32
256.	Do-All Finishing Co.			500.00
257.	Doddway Frame			500.00
258.	Dodge Division			761.30
259.	Don & Ron's Body Shop			500.00
260.	Dow Chemical Company (J.W. Mortell)	7,160.00	62,195.21	55,035.21
261.	Dowell Schlumberger -Dow Chemical Co.			500.00
262.	Douglas Furniture Corp.			2,467.45
263.	Doyle Vacuum, Inc.			500.00
264.	Drum-Parts Midwest, Inc.			683.97
265.	Dunn Chevy Olds, Inc.			500.00
266.	DuPage Manufacturing Co.			47,363.49
267.	Durgen (Dwyer) Instruments, Inc.			500.00
268.	Dusterfield Corp.aka Auto Form			4,634.00
269.	DynaTorque, Inc			500.00
270.	E.B.I. Breakthru, Inc.			500.00
271.	E/M Corporation (Chemical Tech.)			595.80
272.	Eagle Electronics, Inc.			500.00
273.	Eagle Ottawa Leather Company			7,414.39
274.	East Moline Metal Products Company			*500.00
275.	East Wood Products Corp.			500.00
276.	Easco Products, Inc.			678.55
277.	Eaton Corporation			500.00

278.	Econo Auto Painting (Ft. Pierce)			500.00
279.	Econo Auto Painting (Pensacola)			500.00
280.	Economy Folding Box Corp.			2,068.75
281.	Edon Machine Company			500.00
282.	Electro-Metal Products Corp.			1,430.82
283.	Electro-Voice, Inc.			1,381.17
284.	Electronic Controls Company			500.00
285.	Elkhart Tool & Die, Inc.			500.00
286.	Elkhorn Webpress, Inc.			500.00
287.	Eller Auto Body			500.00
288.	Elston Paint & Supply Co., Inc.			4,828.08
289.	Emconite Div./Stimsonite	3,794.80	458,342.60	454,547.80
290.	Enameled Steel			1,451.88
291.	Enterprise Tape Company			717.67
292.	Enthon, Inc. (Enthon - OMI, Inc.)			5,280.95
293.	Erickson Auto Trim, Inc.			500.00
294.	Ethicon Inc.			4,766.40
295.	Evans Metal Products Co., Inc.			500.00
296.	Evans-Nelson Auto Body			500.00
297.	Evans Products Company			500.00
298.	Fastener Coatings, Inc.			949.37
299.	Federal Paper Board Co.	8,119.44	351,124.96	343,005.52
300.	Federal Signal Corporation			4,287.95
301.	Federated Paint Manufacturing			714,668.36
302.	Fedders Corporation			1,023.09
303.	Finish Corp.			3,353.63
304.	Finishing Touch (Fountain Hills)			500.00
305.	Fleet Image			839.54
306.	Fleetguard, Inc.			500.00
307.	Fletcher Jones Chevrolet			500.00
308.	Fletcher Jones Toyota			500.00

309.	Flexfab, Inc.			2,916.71
310.	Flexicon, Inc.			12,544.89
311.	Flexsteel Industries, Inc.			1,376.06
312.	Flintkote Company			37,563.57
313.	Foil Laminations - Jefferson Smurfit			2,256.82
314.	Folger Adam Company			3,177.60
315.	Follett Library Book Co.	4,510.80	52,029.08	47,518.28
316.	Ford Motor Company			373,560.20
317.	Forms Corporation of America			3,580.81
318.	Fort Dearborn Litho	1,933.20	29,219.75	27,286.55
319.	Fort Wayne Pool Equipment			500.00
320.	Fox Valley Systems, Inc.			1,767.84
321.	Frank G. Hough/Indresco, Inc.			5,134.26
322.	Franklin Auto Body, Inc.			500.00
323.	Frederick Cooper Lamp Co.			1,169.33
324.	Frederick Post Co./Teledyne Post	1,288.80	12,077.73	10,788.93
325.	G & F Office Furniture			500.00
326.	G.J. Nikolas & Company			17,500.00
327.	GLS Chemcials Division			2,977.79
328.	GR Manufacturing Company			5,249.35
329.	G & W Electric Co.,			893.70
330.	Galles Chevrolet			500.00
331.	Garden City Envelope, aka CC Industries			500.00
332.	Garrett Industries/Tublar Prod.			1,919.80
333.	Gast Manufacturing Corp.			4,675.37
334.	Gateway Industries			500.00
335.	Gateway Technical College			500.00
336.	Gateway Technical Institute			500.00
337.	GCI, Inc.			943.35
338.	General Aluminum Products, Inc.			752.27
339.	General American Trans. Corp.			103,922.61
340.	General Automotive Machinists			592.79

341.	General Binding Corporation			500.00
342.	General Motors Corporation			146,111.52
343.	General Paint & Chemical Co.			15,045.44
344.	General Tire & Rubber Co./ GenCorp Inc.	12,436.92	431,774.76	419,337.84
345.	George's Auto & Truck			500.00
346.	Gerald's Body Shop			500.00
347.	Gibraltar Chemical Works, Inc.			29,636.51
348.	Glas Masters, Inc.			500.00
349.	Golden Ford, Inc.			500.00
350.	Goshen Cushion, Inc.			500.00
351.	Goshen Iron & Metal, Inc.			1,354.09
352.	Goshen Stamping Co., Inc.			500.00
353.	Goss Auto Body, Inc.			500.00
354.	Glissen Glass, Inc.			500.00
355.	Grabill Cabinet Co., Inc.			1,868.64
356.	Graham Paint & Varnish	9,472.68	303,062.91	293,590.23
357.	Graham Plating Works			500.00
358.	Grand Rapids Area Transit			500.00
359.	Grand Rapids Community College			500.00
360.	Grand Rapids Fabricators Inc			500.00
361.	Grand Rapids Plastics, Inc.			1,560.21
362.	Granger's Body Shop			500.00
363.	Graphic Metals, Inc.			2,333.55
364.	Gravure Printing			1,324.00
365.	Great Dane Trailers, Inc.			2,780.40
366.	Great Lakes Equipment Co., Inc.			573.98
367.	Great Lakes Plating Corporation			3,577.05
368.	Great Lakes Solvent Co.	4,510.80	254,288.23	249,777.43
369.	Great Lakes Wood			500.00
370.	Great Western Auto			500.00
371.	Greene Line Manufacturing			500.00

372.	Greenville Products Co.			3,859.16
373.	Grogan Chrysler aka Joe Grogan Motors			1,571.04
374.	Guardian Auto Rebuilders			956.89
375.	Guardian Electric Mfg. Inc.			500.00
376.	Guardsman Products, Inc.			95,254.18
377.	H.A. Framburg			513.05
378.	H.B. Fuller Company			21,035.33
379.	H.P. Smith Paper Co./James River	2,706.48	113,526.86	110,820.38
380.	H.S. Crocker Co., Inc.- Fraser Label Div.			10,862.81
381.	H & V Nichols, Inc. - MAACO			*500.00
382.	Hamilton Industries			737.23
383.	Hamilton Manufacturing Company			265,666.34
384.	Hammerblow			500.00
385.	Handicap Sign Shop			500.00
386.	Handschy Industries, Inc.	10,052.64	418,075.89	408,023.25
387.	Handy & Harman			500.00
388.	Hanna Corp.			500.00
389.	Hannah Marine Corporation			11,675.26
390.	Harbor Ind. Inc.			500.00
391.	Harco Graphic Products, Inc.			1,009.55
392.	Harmeson Manufacturing Co.			2,256.82
393.	Harnischfeger Corporation			1,546.67
394.	Harold's Auto Body, Inc.			500.00
395.	Harrison Electric, Inc.			500.00
396.	Hart Schaffner & Marx			500.00
397.	Harter Corporation			2,648.00
398.	Hastings Mfg. Company			1,655.00
399.	Hatfield Oldsmobile, Inc.			946.66
400.	Haviland Engineering, Inc.			523.58
401.	Haviland Products Company			2,824.52
402.	Hawkins Chemical Inc.			12,511.79
403.	Hawley Products			120,929.22

404.	Haworth, Inc.			3,480.01
405.	Hays Republic Corp.			500.00
406.	Heatbath Corporation			500.00
407.	Hedman Company			738.73
408.	Heekin Can, Inc. / Ball Corporation			50,541.39
409.	Henkel Corporation fka General Mills Chemicals			9,685.13
410.	Henry Valve Company			8,879.82
411.	Herman Miller, Inc.			11,460.11
412.	Hertz Equipment Rental Corp.			500.00
413.	Hidden Valley Ranch Co.			500.00
414.	Highland Park Hospital			500.00
415.	Hi-Grade Alloy Corporation			2,545.69
416.	Hi-Tek Lighting			3,194.15
417.	Hi-Temp, Incorporated	1,933.20	49,510.03	47,576.83
418.	Hirsch Ford-Lincoln			500.00
419.	Holland Hitch Co.			500.00
420.	Holoubek, Inc.			1,445.87
421.	Homaco, Inc.			500.00
422.	Home-Crest Corporation			500.00
423.	Honeywell, Inc.			9,102.49
424.	Hoover Universal			562.70
425.	Houba, Inc.			37,269.06
426.	Howard Industries (Armco Inc.)			571.73
427.	Hughes Engraving-Plainwell, Inc.			500.00
428.	Hydrosol, Inc.			86,142.66
429.	I.B. Distributors, Inc. fka Illinois Bronze Paint Co.	13,833.12	580,538.42	566,705.30
430.	INX International Ink Co. fka Packaging Ink Corp & Acme Prtg	6,315.12	432,547.87	426,232.75
431.	ITW (DesPlaines),Dart-Conex Div.			500.00
432.	ITW Technology Center			500.00
433.	IVC Industrial Coatings, Inc.			123,253.74

434.	I.W.D. Liquid Waste, Inc.			5,942.95
435.	Ideal Body Shop			500.00
436.	Illinois Central Railroad			4,936.78
437.	Illinois Tool Works, Inc.			58,306.34
438.	Indiana & Michigan Electric Co.			500.00
439.	Indiana Stamp & Seal Co., Inc.			500.00
440.	Industrial Enclosure Corp.			1,252.38
441.	Industrial Noise Control			500.00
442.	Inland Chemical Corporation	1,288.80	3,552.23	2,263.43
443.	Inland Coatings & Aerosol			6,613.60
444.	Inland Steel Company			30,184.16
445.	Inolex Corporation	17,366.91	165,503.59	148,136.68
446.	Institute of Basic Youth Conflicts			500.00
447.	Integrated Metal Technology, Inc			4,396.28
448.	Interior Woodworking Corp/Stow Davis Furniture Inc.			1,787.40
449.	Interkal, Inc.			4,584.35
450.	Interlake Steel Corporation			9,182.23
451.	Intermatic			500.00
452.	International Mineral & Chemical	1,933.20	55,036.59	53,103.39
453.	International Paper Company			1,426.31
454.	International Research & Dev.			4,793.48
455.	Interstate Decorating Ser.			500.00
456.	Iovite Chemicals Inc.			2,684.11
457.	Ipsen Commercial Heat Treating			500.00
458.	ITT Bell & Gossett			500.00
459.	Invincible Metal Furniture Co.			645.45
460.	Irpquois Ind., Inc.			500.00
461.	J.A. Stafford Company			500.00
462.	J.D. Graphic Co., Inc.			500.00
463.	J.F. Helmold & Bro. Inc.			500.00
464.	J.L. Clark Manufacturing Company			3,076.79

465.	J.L. Manta, Inc.			6,917.89
466.	J & S Tin Mill Prod. Co.	2,706.48	122,454.83	119,748.35
467.	J.W. Mortell (Essex Specialty Products)	1,288.80	54,087.41	52,798.61
468.	James Metal Products Co.,Inc			500.00
469.	James River Corp./Handi-Kup Div.			546.15
470.	Janco Products, Inc.			3,525.15
471.	Jay's Body Shop			500.00
472.	Jay Kay Auto Body			500.00
473.	Jay-Tee Screw Machine Products			500.00
474.	Jayar-Hoag Chemical Co., Inc.			30,442.34
475.	Jefferson Smurfit Corporation			1,006.54
476.	Jefferson Smurfit Corporation aka Smurfit Lamination			3,627.46
477.	Jefferson Smurfit Corporation aka Alton Box, & Alton Packaging			30,886.41
478.	Jim Yark Olds.			500.00
479.	Johns Body Shop II			500.00
480.	John T. Clark Co.			17,601.66
481.	John Thomas Batts, Inc.			2,953.42
482.	Johnson Controls, Inc.			500.00
483.	Jordan Paint Mfg. Company			16,385.24
484.	Joslyn Corporation			3,513.11
485.	Jovan, Inc.			535.62
486.	Juif & Herr Custom Paint			500.00
487.	JWI			500.00
488.	K-Line Industries, Inc.			500.00
489.	Kahle Chemical Corporation			3,000.00
490.	Kaiser Aluminum & Chemical Corp.			8,726.35
491.	Kalamazoo			500.00
492.	Kalamazoo Label Company			1,721.20
493.	Kalamazoo Vegetable Parchment Co./James River Company			3,781.67
494.	Kalmus & Associates			1,005.41

495.	Kawneer Company, Inc.			4,087.09
496.	Kaumagraph Flint Corp.			500.00
497.	Keeler Brass Company			8,839.20
498.	Keene Products, Inc.			583.76
499.	Kellogg Company			500.00
500.	Ken's Body Shop			500.00
501.	Kencote Lamination			6,095.21
502.	Ken Johns Automotive			500.00
503.	Ken Johnson Lincoln Mercury			500.00
504.	Ken-Koat, Inc.			500.00
505.	Kennedy Mfg. Co.			1,357.10
506.	Kenosha Boiler & Structural Co.			500.00
507.	Kent Community Hospital Complex			500.00
508.	Kent County Internat'l Airport			500.00
509.	Kentex Corporation			12,713.40
510.	Kerr-McGee Corp./Oil Industries, Inc.			53,834.09
511.	Kewanee Farm Equipment Co.			1,141.95
512.	Kimberly-Clark Corporation			5,072.12
513.	King Seeley Thermos Corp.			695.10
514.	Kistler Ford, Inc.			500.00
515.	Knape Industries, Inc.			1,519.59
516.	Knape & Vogt Mfg Co. & Modar, Inc.			500.00
517.	Knowles Electronics, Inc.	644.40	48,622.57	47,978.17
518.	Koch Chemical Company			104,072.31
519.	Koeze Company			500.00
520.	Kraft, Inc.			500.00
521.	Krasberg Corp.			500.00
522.	L. Perrigo Company			2,286.91
523.	L.A. Chemicals, Ltd.			922.59
524.	L & B Wood Specialists Corp.			810.95
525.	L & CP Corporation			500.00
526.	L & J Technologies, GPE Control Division			1,892.72

527.	Label Makers, Inc.			500.00
528.	Label Technique nka LTI Printing			500.00
529.	Lake Chemical Company			540.13
530.	Lake Electric Motors			500.00
531.	Lake River Corporation			1,927.32
532.	Lakewood Auto Body			500.00
533.	Laminating and Coating Corp.			2,143.98
534.	Landscape Forms, Inc.			500.00
535.	Lansing Tank Wash			44,564.59
536.	Larsen Oil Company			1,425.00
537.	Lawter Chemicals			3,610.91
538.	Lawrence Industries, Inc.			500.00
539.	Leader Industries, Inc.			1,354.09
540.	Lear Siegler, Inc.			500.00
541.	Lear Siegler, Inc./Borrough			3,492.05
542.	Lear Siegler, Inc./ Diversified Holdings Corp.			20,950.02
543.	Lear Siegler, Inc./Rapistan Corp.			2,280.89
544.	Lear-Siegler Instrument aka SLI Avionic Systems Corp.			2,761.95
545.	LeFebure Intographics			500.00
546.	Lee Sales & Service			500.00
547.	Lehman's Garage			500.00
548.	Leer, Inc.			500.00
549.	Leigh Products, Inc.			500.00
550.	Lescoa, Inc.			9,005.60
551.	Ley Equipment Co.			500.00
552.	Lckco, Inc.			9,235.64
553.	Lexalite International Corp.			500.00
554.	LexaMar Corporation			500.00
555.	Libby, McNeill & Libby			1,915.28
556.	Libra Industries			1,113.36
557.	Library of Paints			500.00

558.	Liddles Auto & Marine Repair			500.00
559.	Lindahl Oldsmobile			500.00
560.	Litho-Graphic Metal Corp.			3,541.70
561.	Litton Industrial Automoation System			500.00
562.	Litton Precision Gear Div.			9,173.20
563.	Lockformer Company, The			23,169.98
564.	Loyola University Medical Center			500.00
565.	Ludlow Corporation			6,956.71
566.	Lustour Corporation			272,623.36
567.	Lutheran General Hospital			500.00
568.	Lyon Metal Products, Inc.			1,564.73
569.	MATC-Downtown			500.00
570.	Maaco Auto Painting-Raytown			500.00
571.	Maaco - Broadview			500.00
572.	Maaco - Burnsville			500.00
573.	Maaco - Ferndale			500.00
574.	Maaco - Lansing			790.19
575.	Maaco - Little Canada			500.00
576.	Maaco - Minneapolis			500.00
577.	Maaco - NKC Mo.			500.00
578.	Maaco - Orem			*500.00
579.	Maaco - Overland			500.00
580.	Maaco - Salt Lake City			500.00
581.	Maaco - St. Clair Shores			500.00
582.	Maaco - St. Louis			500.00
583.	Maaco - Troy			500.00
584.	MacArthur Company			500.00
585.	Maghielse Tool Corp.			*500.00
586.	Main Street Body Shop, Inc.			500.00
587.	Mallinckrodt Chemical, Inc.	2,706.48	621,514.45	618,807.97
588.	Manitowoc Company, Inc.			1,138.94
589.	Marine Designs, Inc			500.00

590.	Mark Controls Corp.			22,618.18
591.	Marshall Utilities (City of Marshall)			500.00
592.	Martin Marietta	1,288.80	8,885.84	7,597.04
593.	Martin Varnish Co. sub Grow Grp.	18,762.06	773,981.17	755,219.11
594.	Marriott's Great America			842.54
595.	Marvel			529.60
596.	Master Bronze and Powder Company			114,499.55
597.	Master Fab, Inc.			1,805.45
598.	Master Tape & Label Printers			500.00
599.	Masury-Columbia Div. of IVAX			941.84
600.	Mathers Associates			500.00
601.	Matthews Paint Company	9,923.76	434,323.46	424,399.70
602.	Mattocks Autobody, Inc.			500.00
603.	Maurey Manufacturing Corp.			500.00
604.	McGraw Auto Body & Frame			500.00
605.	McKesson Chemical Company			40,325.54
606.	McLaughlin Gormley King Company			2,022.11
607.	MCP Company, Inc.			500.00
608.	McWhorter, Inc.			45,017.46
609.	Mead Corporation Packaging Div.	11,935.72	108,787.18	96,851.46
610.	Mech-Tronics			500.00
611.	Meibell Auto Body			500.00
612.	Meijer, Inc.			500.00
613.	Menasha Corp./Mid America Div.			14,048.23
614.	Menasha Corp/Vinland Web Print Plant			943.35
615.	Mercury Displacement Industries			500.00
616.	Merillat Industries, Inc.			500.00
617.	Metropolitan Hosp. aka Grand Rapids Osteopathic Hospital			*500.00
618.	Meyercord Co.(The)/Johnson Matthey Inc.	1,288.80	21,872.46	20,583.66
619.	Merkle-Korff			500.00
620.	Metal Components, Inc.			500.00

621.	Methode Electronics, Inc.	9,114.68	449,311.73	440,197.05
622.	Methode Manufacturing Corp.			786.12
623.	Michigan Bulb Company			500.00
624.	Michigan Plastic Products Co.			10,625.09
625.	Micro-Screen Presicion Prod. (Div. of Syscon)			500.00
626.	Mid-America Protective Coatings, Inc.			140,000.00
627.	Mid-City Lithograph, Inc.			4,706.21
628.	Midland Chicago Corp.			1,594.82
629.	Midwest Electric (Cooper Ind.)			1,730.23
630.	Midwest Film Corporation			9,027.26
631.	Midwest Lacquer Mfg. Co.			11,134.11
632.	Midwest Screw Product, Inc.			797.41
633.	Midwest Sintered Products Corp.			71,662.40
634.	Midwest Timer Service Inc.			500.00
635.	Miles, Inc. (Laboratories)	58,611.04	568,022.04	509,411.00
636.	Miller Auto Reconditioning			500.00
637.	Miller-Davis Company			500.00
638.	Mills Electric Company, Inc.			1,026.10
639.	Milisco Manufacturing			500.00
640.	Milton Industries			1,451.88
641.	Milton Roy Htgs. Republic			500.00
642.	Milwaukee Faucets			500.00
643.	Milwaukee Sign Company, Inc.			947.86
644.	Mize Towne & Country			500.00
645.	Mobilcraft Wood Products, Inc.			4,814.54
646.	Modagrafics Corp.			1,208.15
647.	Modern Machine Works, Inc.			500.00
648.	Modular Systems, Inc.			500.00
649.	Moen Incorporated			11,071.94
650.	Molded Rubber & Plastic			500.00
651.	Moloney Coachbuilders, Inc.			*500.00

652.	Momich Auto Center			*500.00
653.	Monarch Hydraulics			500.00
654.	Monarch Motors			500.00
655.	Monon Corporation (Woodstock)			601.82
656.	Monroe, Inc.			500.00
657.	Monroe Auto Equipment			500.00
658.	Monsanto Company			105,597.39
659.	Montgomery Elevator Company			579.25
660.	Montgomery Tank Lines			88,810.22
661.	Motor Castings Co.			500.00
662.	Moxness Products, Inc.			2,950.41
663.	MTE Hydraulics			500.00
664.	Mulay Plastics, Inc.			1,141.95
665.	Murnane Paper Company			777.85
666.	Muskegon Piston Ring Co.			7,090.92
667.	NAEIR			500.00
668.	NWL Control Systems			500.00
669.	Naperville			500.00
670.	National Controls Corporation			500.00
671.	National Lock Co. (Keystone Consolidated)			5,980.56
672.	Naz-Dar Company	4,510.80	75,478.08	70,967.28
673.	Nercon Engineering			500.00
674.	Nicholas Plastics, Inc.			695.10
675.	Niedermaier Display			3,141.49
676.	Nordson Corporation			4,353.85
677.	North American Aluminum			500.00
678.	North Central Chemical	1,933.20	39,333.29	37,400.09
679.	Northern Engraving & Machine			500.00
680.	Northern Indiana Public Service Co. (NIPSCO)			3,853.14
681.	Northern Research Products, Inc.			500.00
682.	Northland Corporation			860.00

683.	Northway Products Company			3,850.13
684.	Northwestern Flavors, Inc fka Northwestern Chemical Company			18,535.98
685.	Northwestern Golf Company			500.00
686.	Northwestern Memorial Hospital			500.00
687.	Northwind Ent.			1,027.60
688.	Norton Packaging Corporation			628.90
689.	Norwood Marking & Equipment Co.			500.00
690.	Nu-Way Speaker Products, Inc.			1,955.91
691.	Nystrom Company			1,114.27
692.	O'Brien Corporation	2,706.48	152,385.32	149,678.84
693.	Oakley Enterprises, Inc.			500.00
694.	Oakley Services Co., Inc.			10,907.94
695.	Occidental Chemical Corp. fka Diamond Shamrock Chemical Corp.			61,529.45
696.	Optimus, Inc.			500.00
697.	Oswego Industries, Inc.			2,505.07
698.	Otto & Sons			500.00
699.	Overton Gear & Tool Corp.			500.00
700.	Owens-Corning Fiberglas			129,629.25
701.	Ozinga Bros., Inc.			500.00
702.	PPG Industries, Inc.	4,510.80	570,701.49	566,191.49
703.	P & H Plating Co., Inc.			1,038.14
704.	Packaging Laminators, Inc.			53,156.51
705.	Packard Instrument Company			10,655.93
706.	Paint & Spray Supply			500.00
707.	Panel Processing of Coldwater			500.00
708.	Panel Processing of Illinois, Inc			4,289.76
709.	Panduit Corp.			702.62
710.	Paper Express Company			500.00
711.	Parisian Novelty Company			23,559.65
712.	Parker Hannifin			3,084.32
713.	Parker Industries			500.00

714.	Parks Royal Body Works, Inc.			500.00
715.	Parkview Metal Products Inc.			1,099.82
716.	Patten Industries, Inc.			2,401.25
717.	Paymaster Corporation, The			4,286.45
718.	Peacock Cleaners (Peacock Enterprises)			100.00
719.	Peacock Colors, Inc.			1,974.71
720.	Peerless of America			4,676.12
721.	Peerless Metal Products			*1,113.36
722.	Pennington Bros., Inc.			500.00
723.	Penray Company			4,325.56
724.	Pepsi-Cola Bottling Company			500.00
725.	Perfection Plating, Inc.			500.00
726.	Permacold Industries, Inc.			3,212.20
727.	Perruso Cleaners			500.00
728.	Peters-Revington Corporation			6,287.49
729.	Peterson Pontiac			500.00
730.	Peterson/Puritan, Inc.			2,923.63
731.	Phillips & Martin Company			64,866.15
732.	Phillips Industries (Bristol) Ventline Division			500.00
733.	Philips Industries (Elkhart)			546.15
734.	Pierce Manufacturing			529.60
735.	Plaspros, Inc.			500.00
736.	Plastic Decorators, Inc.			529.60
737.	Playskool, Inc.	11,352.18	835,599.23	824,247.05
738.	Pollack (St. Regis) Paper Co.			64,881.58
739.	Portage Ind. Corp.			500.00
740.	Portek Cleaners			500.00
741.	Porter Paint Co.			812.45
742.	Pospisil Painting, Inc.			1,390.20
743.	Post-Tribune Publishing Co., Inc.			500.00
744.	Poster & Eggers Buick-Mazda			500.00

745.	Power Play Boats, Inc.			1,296.01
746.	Prab, Inc.			500.00
747.	Praefke Brake & Supply			500.00
748.	Pre Finish Metals, Inc.	25,581.18	238,288.76	212,707.58
749.	Precision Energy Systems			500.00
750.	Precision Scientific	1,288.80	19,283.74	17,994.94
751.	Precoat Metal (Chicago)			34,131.48
752.	Precoat Metal (St. Louis)			8,297.56
753.	Premier Coatings	572.80	29,489.06	28,916.26
754.	Pressed Steel Tank Co., Inc.			500.00
755.	Press Tank & Equipment			500.00
756.	Printco, Inc.			851.57
757.	Print Flex, Inc.			27,781.40
758.	Printpack Incorporated	2,706.48 122,042.58		119,336.10
759.	Progressive Blasting Systems			500.00
760.	Progressive Dynamics, Inc.			500.00
761.	Protectoseal Company			500.00
762.	PT Components			500.00
763.	Pulse			1,125.40
764.	Pummill Business Forms, Inc.			500.00
765.	Pyromation, Inc.			500.00
766.	Pyroxylin Products, Inc./Pierce & Stevens Corporation	2,706.48	108,477.62	105,771.14
767.	Quality Auto Body dba/ (Karlman Enterprizes, Inc.)			500.00
768.	Quality Marking Systems (QMS)	1,288.80	48,193.17	46,904.37
769.	R.R. Donnelley & Sons Co.			62,716.16
770.	Racine County Hwy. Department			500.00
771.	Ransburg Corp.			3,783.93
772.	Rapid-Line Manufacturing			*624.39
773.	Raymond Autobody, Inc.			500.00
774.	Rays Auto Body, Inc.			500.00

775.	Rea Magnet Wire Company			500.00
776.	Ready Metal Mfg. Company			1,092.30
777.	Reclaimed Energy Co., Inc.			17,242.07
778.	Rehau Plastics			2,330.54
779.	Region Truck Equipment			500.00
780.	Regis Chemical Company			8,258.44
781.	Rehm's Body Shop			500.00
782.	Reichold Chemicals, Inc.			38,558.08
783.	Reliable Electric			18,006.08
784.	Reliable Linings & Coating Co.			500.00
785.	Reliable Paste & Chemical Co.			30,602.42
786.	Reliable Power Products, Inc.			2,019.10
787.	Reliance Electric Company			500.00
788.	Reliance Universal/Insurance			55,216.76
789.	Rennek/Renner & Company			*500.00
790.	Revcor, Inc.			1,491.30
791.	Rexair, Inc.			500.00
792.	Rexene Chemical Company			217,989.98
793.	Rexnord Chemical Products			500.00
794.	Reynolds Metals Company			202,656.95
795.	Rick Warner Body Shop			*500.00
796.	Rieke Corporation			580.75
797.	Ristance Wire			1,919.80
798.	Riverside Auto Refinish			500.00
799.	Riverside Coatings			3,972.00
800.	Riverside International Trucks			*500.00
801.	River Valley Coatings, Inc.			5,476.54
802.	Roberts Consolidated Ind. Inc.			1,293.91
803.	Rochester Motor Cars			500.00
804.	Rock Island Argus			500.00
805.	Roger Dean Chevrolet			*500.00
806.	Rollie Williams Paint Spot, Inc.			1,877.67

807.	Rolling Wheels Inc.			500.00
808.	Rollprint Packaging Products			77,816.59
809.	Roseland Metal Products Co.			1,805.45
810.	Roseville Chrysler-Plymouth			*500.00
811.	Ross Auto Body, Inc.			500.00
812.	Rotogravure Packaging			15,724.36
813.	Rust-Oleum Corporation			239,566.64
814.	Rycoline Products, Inc.			14,771.61
815.	S&C Electric Company			5,831.61
816.	S.D. Warren Company			4,463.98
817.	Sandmold Systems, Inc.			500.00
818.	Sanofi Bio Ingredients			500.00
819.	Sargent-Welch Scientific Co.			500.00
820.	Sea Nymph, Inc. (Peru)			*500.00
821.	Sea Nymph, Inc. (Syracuse)			*4,048.73
822.	Scholle Corporation			5,944.90
823.	Schneider Tank Lines, Inc.			500.00
824.	Schoonover (Auto Rebuilders) Bodyworks, Inc.			500.00
825.	Schwing America, Inc.			500.00
826.	Scolding Locks Corporation			1,451.88
827.	Scott Paper Company			1,158.50
828.	Service Plastics Inc.			959.90
829.	Servus Rubber			595.80
830.	Seymour of Sycamore, Inc.			1,624.91
831.	Shakeproof, Div. of ITW			58,338.69
832.	Signode Corporation			1,117.88
833.	Simkins Industries, Inc.			11,296.12
834.	Sky Reach Corp.			500.00
835.	Skyline Corporation			500.00
836.	Sligh Clocks aka Sligh Furniture			1,087.79
837.	Sloan Valve Company			1,354.09

838.	Smith-Victor Corp.			17,466.40
839.	Solo Pak Laboratories			500.00
840.	Sommer & Maca Industries, Inc.			500.00
841.	Soo Line Railroad Company			8,219.32
842.	Sorini Manufacturing			720.68
843.	South Bend Medical Foundation			1,125.40
844.	South Haven Rubber Company			500.00
845.	Spartan			500.00
846.	Spartan Jeep/Eagle, Inc.			500.00
847.	Spartan Stores, Inc.			500.00
848.	Specialty Tapes Div.-RSW,Inc.			500.00
849.	Spencer Plastic Products			1,053.18
850.	Spectrum Industries, Inc.			500.00
851.	Spivey's Body Shop, Inc.			500.00
852.	St. Clair Metal Products			500.00
853.	St. Lawrence Hospital			500.00
854.	St. Luke's Hospital			500.00
855.	St. Mary's Hospital of Milwaukee			500.00
856.	St. Paul Automotive Service			500.00
857.	Stan Olsen Pontiac			500.00
858.	Standard Products			500.00
859.	Starkey Chemical Process Co.			1,456.40
860.	Star Finishing Products			1,754.30
861.	Steelcase, Inc.			66,380.48
862.	Stembridge Manufacturing Co.			500.00
863.	Stephan Co. aka Stepan Chemical and Ninol Laboratories	1,990.48	57,853.47	55,862.99
864.	Sterling Reflector & Mfg. Co.			*692.09
865.	Steve Grabke's Body Shop			500.00
866.	Stimsonite, Emconite Division	716.00	76,143.46	75,427.46
867.	Stresenreuter, Inc. Div. of Lawter Intn'l.			35,507.24
868.	Stuart Hooper Co.			1,489.50

869.	Stuart Industrial Coatings, Inc.			33,693.00
870.	Suburban Chrysler Plymouth, Inc.			*500.00
871.	Sult Body Shop			500.00
872.	Summit Polymers, Inc.			7,433.95
873.	Sunbeam Corporation			4,513.63
874.	Sunbelt Nissan			500.00
875.	Sundstrand Heat Transfer, Inc.			16,094.11
876.	Sundstrom Pressed Steel Co.			646.95
877.	Sunnyside Corporation			1,986.00
878.	Sun Process Converting, Inc.			2,548.10
879.	Sunrise Packaging, Inc.			500.00
880.	Superior Match Company			500.00
881.	Supreme Corporation			2,700.66
882.	Swartzenruber Hardwood Creations			1,092.30
883.	Swell Pictures, Inc.			500.00
884.	Swift Adhesives and Coatings			15,872.94
885.	Swift Chemical Co.			201,400.13
886.	Swiss Plywood Corp.			2,061.23
887.	Switchcraft, Inc.			500.00
888.	Symons Corporation			2,046.18
889.	Synchro-Start			695.40
890.	Syracuse Rubber Products			500.00
891.	T-P Auto Paint & Supply Co.			500.00
892.	Tab Chemicals, Inc.			7,065.64
893.	Teco, Inc.			500.00
894.	Teepak, Inc.	2,706.48	118,517.06	115,810.58
895.	Tekonsha Engineering Co.			*500.00
896.	Teledyne Continental Motors			500.00
897.	Teledyne Peer			500.00
898.	Teleflex			2,641.98
899.	Texaco Inc.	1,288.80	11,454.47	10,165.67
900.	Thanhardt Burger Corporation			3,669.96

901.	Thermotron			645.45
902.	Thiele-Engdahl(Zeneca Specialty)			289,354.64
903.	Thomas Engineering Co.			500.00
904.	Thrall Car Manufacturing Co.			500.00
905.	Tingstol Company	1,990.48	63,885.94	61,895.46
906.	Tinker Chemical Company			11,791.86
907.	Tom's Auto Painting			500.00
908.	Tom Blaskovich Chevrolet			500.00
909.	Tom & Ed's Auto Body, Inc.			500.00
910.	Topcraft Metal Products			500.00
911.	Topline Automotive Engineering			500.00
912.	Trail Dodge			500.00
913.	Transport Service Company			32,253.66
914.	Travenol Laboratories			1,646.87
915.	Trax Inc.			500.00
916.	Trend Industries			500.00
917.	Trendway Corporation			3,659.05
918.	Trent Tube			500.00
919.	Tricon Industries Inc.			1,459.11
920.	Truheat Corporation			500.00
921.	TRW Inc.			23,606.29
922.	Turtle Wax, Inc.			601.82
923.	Tuthill Corporation			529.60
924.	Twin City Vending			500.00
925.	U-Rent It, Inc.			500.00
926.	U.S. Converting, Inc.			1,423.30
927.	U.S. Industries, Leon Chem. Plastics Div.			2,700.66
928.	U.S. Postal Service			***500.00
929.	U.S. Magnetic Tape			43,082.61
930.	U.S. Marine Corp.			500.00
931.	U.S. Metalcraft, Inc.			500.00
932.	U.S. Packaging			8,666.17

933.	U.S. Steel Supply			142,151.84
934.	Union Special Machine Co.			529.60
935.	United Tech. Automotive Systems, Inc.	3,383.10	90,919.21	87,536.11
936.	United Technologies Corp/Sheller-Globe			500.00
937.	Universal Ford			500.00
938.	Urschel Laboratories, Inc.			8,568.98
939.	V.J. Dolan Company			173,403.35
940.	VWR Scientific			500.00
941.	Van Leer Containers, Inc.			3,460.45
942.	Valiton Motors, Inc.			500.00
943.	Valley Plastics Corp.			500.00
944.	Valparaiso University			*500.00
945.	Varn Products Corp.			6,306.67
946.	Velsicol Chemical Corporation			353,659.59
947.	Vermette Machine Company, Inc.			9,360.60
948.	Versatile Fabrications, Inc.			500.00
949.	Viking Corporation			500.00
950.	Viking Metal Cabinet Co., Inc.			3,180.61
951.	Viking Olds			500.00
952.	Vilter Manufacturing Corporation			*500.00
953.	Vincents Painting Service			500.00
954.	Vitamins, Inc.			8,391.22
955.	VoTech (Northeast Metro Tech. College)			*500.00
956.	Voyager/Dakat, Inc.			500.00
957.	Vulcan Corporation			45,764.46
958.	W.C. Richards			112,000.00
959.	W.F. Hall & Co./Krueger Ringier, Inc.			21,063.61
960.	W.H. Barber Chemical Co.			84,323.29
961.	WCI Refrigeration			7,254.91
962.	Wabash, Inc.(Huntington, N.Cass St., Manchester Ave.)			1,179.56
963.	Waldorf Corporation (Chicago)			1,093.80

964.	Waldorf Corporation (Clinton)			500.00
965.	Walser Buick			500.00
966.	Walsh & Kelly, Inc.			555.18
967.	Warsaw Chemical Company			2,467.45
968.	Waterbed Showcase, Inc. dba Custom Wood Craft			500.00
969.	Wayne Home Equipment			500.00
970.	Wayne Wire Cloth Prod., Inc.			500.00
971.	Weber Marking Systems			15,594.60
972.	Weigel-Miller Co.			500.00
973.	Weil-McLain			973.44
974.	Wesco Mfg-Div. of Steiner			3,914.45
975.	West Auto Body, Inc.			500.00
976.	West Bend Company			1,226.20
977.	Westell, Inc.			500.00
978.	Western Electric Co.			22,461.34
979.	Western Products			500.00
980.	Western Publishing Company, Inc.	644.40	11,394.66	10,750.26
981.	White Clouds Products			1,539.15
982.	Wilkinson's Body Shop			500.00
983.	William Hayward Protective Coatings			210,000.00
984.	William Tell Woodcrafters, Inc.			1,805.45
985.	Wisconsin Dept. of Agriculture			500.00
986.	Wisconsin Tool/aka American Tool (Mundelein)			2,301.95
987.	Wisconsin Tool & Stamping Co.			7,318.10
988.	Witco Chemical Co.			132,759.45
989.	Wolverine Printing Company			500.00
990.	Wm. Wrigley Jr. Company	1,288.80	20,311.34	19,022.54
991.	Woodmac Industries, Inc.			500.00
992.	Wood Specialties			500.00
993.	Worden Manufacturing			1,442.86
994.	World Generator Company			1,939.96

995.	World Magnetics Company			500.00
996.	Worum Chemical Company			155,261.71
997.	Wyckoff Chemical Company			89,514.64
998.	X-Packaging, FKA Cellu-Craft			20,467.82
999.	X-Rite			500.00
1000.	Xytel Corporation			500.00
1001.	Yoder Oil Company, Inc.			571.73
1002.	Yoder Woods, Inc.			500.00
1003.	Young Door Company			1,423.30
1004.	Yunker Industries, Inc.			500.00
1005.	Zarco Industries, Inc.			16,462.72
1006.	Zenith Radio Corporation	2,706.48	116,861.69	114,155.21
	TOTAL	1,018,295.49	6,878,360.03	24,660,623.10

* Early payment received directly by EPA.

** Payment is due within 75 days of effective date of the Settlement.

*** Payment will be made directly to EPA

**** Payment combined with PPG Industries